

# SENATE . . . . . No. 1320

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## The Commonwealth of Massachusetts

PRESENTED BY:

**O'Leary, Robert (SEN)**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

**An Act Relative to Long Term Care Incentives.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:
O'Leary, Robert (SEN)	Cape and Islands
Susan C. Tucker	Second Essex and Middlesex
Bruce E. Tarr	First Essex and Middlesex

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT RELATIVE TO LONG TERM CARE INCENTIVES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           SECTION 1. Paragraph (b) of Part B of section 3 of chapter 62 of the General Laws, as  
2     appearing in the 2006 Official Edition, is hereby amended by adding, after subparagraph (5), the  
3     following subparagraph:-

4     (6) In the case of an individual who purchases a qualified long-term care insurance policy, as  
5     defined by chapter 176Q, including both nursing facility and home health benefits, an amount  
6     equal to 100 per cent of the annual premium of the insurance policy not to exceed  
7     \$5,000. Married individuals filing jointly or separately are each entitled to an exemption from  
8     taxable income equal to 100 per cent of the annual premium but not more than \$5,000.

9           SECTION 2. Chapter 63 of the general laws, as so appearing, is hereby amended by  
10    adding, after section 37A the following new section:-

11           Section 37A ½ . A business entity under this chapter is allowed a credit against the tax  
12    imposed by this chapter for each taxable year that begins on July 1, 2011 equal to fifteen percent

- 13 of the costs incurred by the taxpaying business entity in providing long-term care coverage, as
- 14 defined in section 1 of chapter 176Q, as part of a benefit package to its employees.